2779-97

p18

G. R. S. IX-5]

Previous references.

Municipal 11-84

1896-97

~~191~~

(Municipal

File No. 7

Serial Nos.

Later references.

Municipal 184-02

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Major Part B for December 97

SUBJECT.

Exemption from payment of duty on certain Articles of Spl. Parakulaswami Mala, Mysore.

Revd 26

W D 88—GPB—50,000—24-7-16

1 Mr Dalavai Devaraj Urs
2 " Chick Chanse Urs
3 " Aliya Krishnan Urs
4 " " Lunga Raja Urs
5 " Rutvick Narasimha Sastry
6 Sree Parakalaswami Mutt

Memo

From the Mysore Municipal President's no 321 D 18.1.97, it would appear that the ~~petitioners~~ gentlemen marginally noted ~~have been allowed~~ claim exemption from payment of duty on articles brought within Municipal limits, ~~on the~~ under Sannads granted by H.H. the late Krishnaraja Wodiar.

2 A Sub committee Consisting of Messrs Nanjundaraj Urs (2) Venkatakrishna (3) M Anantha Rajaiah (4) T Kanteerava Achar and (5) M L ~~1 2 3 4 5~~ Narasimhaiengar was appointed by the Municipal Board on 9.10.95-6 Consider whether the exemption of Octroi duty allowed by Sannads referred to on dutiable articles brought to the houses of the Sannadholders should be discontinued. On the examination of the Sannad, the Sub-Committee were unanimously of opinion that the exemption should be discontinued for the following reasons:-

(1) They were personal and not intended to be hereditary and perpetual as is evident from the

absence of such expressions as "from generation to generation" & "As long as sun and moon endure" which occur when perpetuity was intended.

(2) Similar exemptions enjoyed by Ursus in respect of house tax was withdrawn in Pro. of 14 2 85, as proceeds thereof benefit all persons residing in the town

(3) The enjoyment of the privilege opens wide door for Smuggling and the loss to the Municipality is great

(3) The Municipal Board of the city of Alleppey at the meeting held on 2.1.97 adopted the Sub-Committees report with the modification viz that in the case of the Sree Parakala Matt the octroi duty be levied on dutiable articles, but the amount collected every year be refunded to it, on the ground that the Samad is in the name of the Matt and not limited to the tenure Swami

4. The President forwarded the above resolutions and requests orders for the levy of octroi on all dutiable articles as recommended by the Sub-committee and for the refund of duty levied from the mutt on receipt of a bill therefor in view to check smuggling which would otherwise be the result.

5. Every attempt has been made in vain to trace from our Office records, orders exempting individuals from payment of Sayer duty. ~~The Sanad~~

(6) The Sanads referred to allow exemption from Sayer duty, which is collected at the place of production and proceeds thereof is credited to Provincial Funds. These Sanads ~~may be~~ apply to Arecanut, which is at present alone subject to Sayer and is freed from Octroi, but they cannot be made to apply to octroi duty levied under the authority conveyed in the late

Chief Commissioners Pro. No. 3362-73 spare copy submitted
Mr 161
Dated 27. 9. 1879 on articles imported
for consumption, proceeds whereof are
obliged for purposes of conservancy

(7) The only exemption recognized
by order of 27th September 1879 is that
contained in Clause 2 of para 31
which directs that "Arrangements
should also be made for exempting
from octroi articles brought into
the town for private use in small
quantities".

(8) It may be added that
exemptions similar to those in question
do not, as far as this office is aware of, exist
in the city and Station of Bangalore or in
other municipal towns in the Province.

(9) The principle enunciated
in Govt Pro No 66 Dated 14. 2. 1885 with- required order
drawing exemption from house tax enjoyed
by persons in Mysore may be held to ^ it is suggested
apply to the present case, and that the exemptions
hitherto allowed to the 6 individuals alluded
to in para 1 supra ~~may it is submitted~~, be
withdrawn and thereby the Municipality is
saved from unauthorized sacrifice of
its revenue

Submitted for orders 25/2/80

Inclosed Brief.

The Board desires to have made and a good case for the discontinuance of the exemption from payment of town duties claimed by the first five Persons. The case of the other two persons different

10/3/97

In common stated if the first case I think the exemption ought to be discontinued — whether the Tannery was granted to encourage or whether the exemption cannot be continued in some shape or other —

11/3/97

Inclosed Copy of Demand
16-12-97
Draft order on
above

Seeks query on office memo dated 12/3/97

Does this Mutt pay any any house tax? If not is it the only religious institution exempted from payment of it? what is the authority for the exemption?

Memo

Under para 10 of Govt Pro etc $\frac{3362-73}{ml\,161}$ dated 27/9/79 (printed at page 169 of the Revenue Manual), the house tax is exempt on all buildings exclusively used for religious or charitable purposes. On the authority of this order the Parakala Swami Matt and other Matts as well as Temples, Mosjids schools and Chattrams, Bhajanay houses &c in the City are exempted from payment of House tax. Even before the issue of the above order, the exemption was allowed under Mohatsufa rules. It may be added that under Sec 65 of the Municipal Regulations

Regulations in force in the Mysore City. buildings used as places of public worship under which the Matt falls, are exempt from House tax, but that the tax is not at present levied under the Regulation but under the Mohatarfa rules.

Submitted to Dewan
13/3/97.

13/3

The question raised is one of some importance & will need careful consideration. I file herewith & will submit personally to the Dewan - I have not yet been able to do so - Will this & the B.H.C. to be placed before the Dewan at an early opportunity - or if the given time to be so fixed -

19-7-97

ਸ਼ਿਕਾਇਤ ਕਰਤਾ ਦਾ ਨਾਮ ਅਤੇ ਪਤਾ

ਮੋਬਾਈਲ ਨੰਬਰ: 98765 43210

ਸੇਵਾ ਵਿਖੇ,

ਸਹਾਇਕ ਕਮਿਸ਼ਨਰ (ਸ਼ਿਕਾਇਤਾਂ),

ਜ਼ਿਲ੍ਹਾ ਪ੍ਰਸ਼ਾਸਨ ਕੰਪਲੈਕਸ,

ਸ਼ਹਿਰ ਦਾ ਨਾਮ

ਵਿਸ਼ਾ: ਸਰਕਾਰੀ ਸਕੂਲ ਵਿੱਚ ਪੀਣ ਵਾਲੇ ਪਾਣੀ ਦੀ ਸਹੂਲਤ ਨਾ ਹੋਣ ਸੰਬੰਧੀ ਸ਼ਿਕਾਇਤ

ਸ੍ਰੀਮਾਨ ਜੀ,

ਮੈਂ ਆਪ ਜੀ ਦੇ ਧਿਆਨ ਵਿੱਚ ਇਹ ਗੱਲ ਲਿਆਉਣੀ ਚਾਹੁੰਦਾ/ਚਾਹੁੰਦੀ ਹਾਂ ਕਿ ਸਾਡੇ ਪਿੰਡ ਦੇ ਸਰਕਾਰੀ ਪ੍ਰਾਇਮਰੀ ਸਕੂਲ ਵਿੱਚ ਪਿਛਲੇ ਕਈ ਮਹੀਨਿਆਂ ਤੋਂ ਪੀਣ ਵਾਲੇ ਪਾਣੀ ਦੀ ਕੋਈ ਸਹੂਲਤ ਨਹੀਂ ਹੈ। ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਗਰਮੀ ਦੇ ਮੌਸਮ ਵਿੱਚ ਬਹੁਤ ਮੁਸ਼ਕਿਲ ਆਉਂਦੀ ਹੈ।

ਸਕੂਲ ਦੇ ਨੇੜੇ ਕੋਈ ਹੈਂਡ ਪੰਪ ਜਾਂ ਪਾਣੀ ਦਾ ਟੈਂਕ ਵੀ ਨਹੀਂ ਹੈ, ਜਿਸ ਕਾਰਨ ਬੱਚਿਆਂ ਨੂੰ ਘਰੋਂ ਪਾਣੀ ਲਿਆਉਣਾ ਪੈਂਦਾ ਹੈ। ਕਈ ਬੱਚੇ ਪਾਣੀ ਨਾ ਮਿਲਣ ਕਾਰਨ ਸਕੂਲ ਵਿੱਚ ਘੱਟ ਪਾਣੀ ਪੀਂਦੇ ਹਨ, ਜੋ ਉਨ੍ਹਾਂ ਦੀ ਸਿਹਤ ਲਈ ਚੰਗਾ ਨਹੀਂ ਹੈ।

ਮੈਂ ਬੇਨਤੀ ਕਰਦਾ/ਕਰਦੀ ਹਾਂ ਕਿ ਇਸ ਸਮੱਸਿਆ ਦਾ ਜਲਦੀ ਤੋਂ ਜਲਦੀ ਹੱਲ ਕੀਤਾ ਜਾਵੇ ਤਾਂ ਜੋ ਬੱਚਿਆਂ ਨੂੰ ਕੋਈ ਮੁਸ਼ਕਿਲ ਨਾ ਆਵੇ। ਮੈਂ ਇਸ ਸਬੰਧੀ ਆਪ ਜੀ ਨੂੰ ਪਹਿਲਾਂ ਵੀ ਜ਼ੁਬਾਨੀ ਤੌਰ ਤੇ ਦੱਸ ਚੁੱਕਾ/ਚੁੱਕੀ ਹਾਂ।

ਧੰਨਵਾਦ ਸਹਿਤ,

ਹਸਤਾਖਰ

ਨਾਮ: ਹਰਪ੍ਰੀਤ ਸਿੰਘ ਗਿੱਲ

Gen. 31.]

1897 6148 21 1 97 L450

From the President of the Mysore City Municipality

To the Secretary to the Government of Mysore Revenue and Genl depts

Dated 18th

Despatched

Received January 1897

General No. 321
No.

Enclosure No 8

Requesting to obtain the orders of Government to levy the duty on articles brought within the municipal limits, by some Gentlemen hitherto exempted under the Sunnads granted by H. H. the late Krishna Raja Wodyar &

21-1-97

(1) Proc^dg No 669 14/2/85 with its compliments putups

(2) A spare copy of Pro: No 3362-73 dtd 24/8/79 putup as the slip put by your Branch do no give any clue with what Govt No the orgl correspondence is putups

(3) Please give the No & date of Order or circular allowing exemption from Sayer duty. or else refer to the Open files re. Sayer on account collections

10/2/97

18 2 97

Submitted with a memo for orders.

25/2/97

No 321

In 1897.

Mysore City Municipal
& Resident's office dated
18th January 1897

To.

Municipal
7
No 1.

The Secretary to the
Government of Mysore
Revenue and General departments

Sir,

In submitting a copy of the resolution of the Mysore City Municipal Board, together with a copy of the report of the Sub-committee, recommending the discontinuance of the ~ of the exemption of duty, on dutiable articles, brought within municipal limits allowed to marginally noted gentlemen, as per Sanads (copies enclosed for reference) of His Highness the late Krishna Raj Wodayar Bahadur, I have the honor to request, that you will be good enough to obtain the orders of Government, to levy duty, on such articles

for

for reasons specified in the above report.

2. All the Sannads save the one granted to Sree Sarakala Swamys Mutt, are personal, and do not entitle the present holders for perpetual exemption. But in the case of the Mutt the board is of opinion that the Mutt is entitled to exemption under the terms of the Sannads granted to it from time to time, but as the present practice of allowing the dutiable articles without levy of duty will facilitate smuggling, the board has resolved to levy the duty on them, as in the case of others and the same being refunded to the Sree Mutt once a year on receipt of a bill from the same.

3. A copy of the Proceedings of the Sewan, no 66 dated 14th February 1885, alluded to in the

4

report of the Sub-committee is herewith submitted for ready reference.

I have the honor to be

Sir,

your most obedient servant.

Thanjavur

For. President.

*:

1 Mr. Valavai Devaraja Urs.

2 " Chikk Narasai Urs.

3 " Uliya Krishnai Urs, Son of Malla Rajaiah

4 " do. Linga Raja Urs

5 " Kuluvilli Narasimha Sastry.

6 Sree Varakala Swamy Mull.

× Sunnad not attached as it is not received.

re. to Proceedings of the ordinary meeting of the municipal Commissioners for the city of Mysore, held in the Town Hall on Saturday, the 2nd January 1897 at 8 a.m.

1. Report of the Sub-committee on the exemption (as per Sunnads of H. H the late Maha Raja Sree Krishna Raja Wodayar Bahadoor) of duty on dutiable articles.

Resolved that the report of the Sub-committee be adopted but in the case of the Sree-Varacala Swamy-mutt the duty be levied on dutiable articles and recovered but be refunded to the Sree mutt once in a year, as the sunnad granted by His Highness the late Krishna Rajendra Wodayar is in the name of the mutt but not limited to the life line of any particular Swamy of the mutt.

× × × × × × ×

(Signed) B. Ranjunda Rajaru.
Vice-President.

"Copy".
For President.

Enc. 6841

To.

The President-
Municipal Board
Mysore.

Sir,

We the members of the Sub-Committee appointed under Resolution 3 of the Proceedings of the Board dated 9th October 1895; to consider whether the exemption of Octroi duty allowed by the Sunnads of His Highness the late Krishna Raja Wodayer Bahadur on dutiable articles brought to the houses of the Sunnad holders should be discontinued beg to submit the following report on the question.

The following gentlemen claim the exemption referred to above.

1 Mr. Balavai Deva Raje Urs.
2. " Chika Narasai Urs
3. " Vidya Krishna Urs
4 " " Linga Raje Urs
5 Sree Paraakala Swamy
6. Mr. Kalivilli Narasimha Sastry.

We examined the Sunnads on which exemption is claimed by the

gentlemen referred to above. None of these Sunnads contain the words "from generation to generation" or the words "as long as the Sun and moon endure". It is usual to insert these words in the Sunnads if the privilege claimed is intended to be hereditary and perpetual. There is nothing in the Sunnads to show that the exemption should extend even to the immediate heirs or successors of those to whom the Sunnads were granted. The privilege appears to be entirely personal and refers, among other things such as help to be rendered in the collection of Revenue of the Inam and jodi villages of the Sunnad holders, to the exemption of cesses also. The exemption ought to have ceased with the demise of the Sunnad holders, and would have so ceased, if the terms of the Sunnads had been scrutinized. Many of the privileges such as those by which the Sunnad holders used to get the help of the Government in the management of their Inam Villages ceased long ago.

The Irsoos and Kumars along with others connected with the Palace used to enjoy immunity from the payment of even their house-tax.

They are now compelled to pay it in accordance with the Government Proceedings no 66 dated 14th February 1888 This Proceedings has ruled that all those residing within municipal limits should pay the municipal taxes without any exceptions as they benefit by the municipal arrangements for which they are devoted. The advantage the heirs of the Sunnad holders derive by this privilege is small. We would not grudge the continuance of the privilege to them. But the enjoyment of this privilege opens a door for smuggling and the loss to the municipality is great.

Since the heirs of these Sunnad holder have not any just claim for the privilege they contend for, and since the privilege is fraught with disadvantage to the Board, and since the exemption is often claimed on articles issued neither by the Sunnad holders nor by their legal heirs. but by their Gumastas and other servants, we are unanimously of opinion that the exemption claimed for, be disallowed and that duty be levied on all dutiable articles without

without any exception whatever.

We have the honor to be

Sir,

your most obedient Servants

(Signed). D. Narsimha Raj &c.s.
" M Venkata Krishniah
" M. Ananta Rajah.
" T. Kanakaravalhar.
18.8.12 " M. L. Narasinga Iyengar.

"Copy"

M.G. Hon. President

A

No 26

Copied from Book No 14

Page to 81

On Sowday, the 12th day of the increasing moon in the month of Jaushta of the year Khara.

The following order is sent to all Amils, Kulkarns & officers of the Sayar Department within the Mysore State: —

It is well known that Dalawai Devaraj Urs owns and enjoys Sarkars wet and dry lands, Villages both large and small from time immemorial in your Taluk. As he is now dead and as his Son Dalawai Vaijanadaraj Urs has represented to the Sirkar offn you are directed to receive Kandayams and pairs from him and give receipts for the same as has been the practice hitherto.

You are also required to help him in the collection of Kandayam & produce due to him from his estate, and if it is found that any of his pattedars decline or hesitate to pay the same, you are to help him with men in exactly collecting the same.

No trouble should be given to his Servants attached to his estate

in collapse them to as much extent by
how my faculty could be given
them in charity to them
by their most possible
help should be given to all the
above persons on his estate & from his
surrounding villages of the respective
parishes of which the above is
the nearest of each produce,
cattle and cattle are taken to
her house, they should be allowed
free of charge. If the stock
of the inhabitants of the above
others brought to the notice,
such ~~some~~ trial must be taken notice
of immediately & are directed
to act up to the instructions
above given.

Dated 21st June 1831.

(D) Jas Thomson

Cordially,

Vice President
Marketing

Eur 584 1

14

Seal

B

Krishnaraja Wadayaravaru.

On Thursday, the 8th day of the decreasing moon in the month of Jaishta of the year Sarvadhari.

The following Kerup is sent to all Amils, Killedars and Officers of Sayer Department that all articles ~~either~~ exempt from duty ~~or liable to duty~~, all articles to be weighed, counted, cloths, tools, and cattle, shoud be allowed to pass free of duty both when taken to the house of Beega Mallarajayya navaru from the villages in Mysore and ~~taken~~ from his house to their respective places.

Dated 5th June 1828.

(Sd) Vikreshwa

Vice President
Improvement Dist board

Seal

Krishnaraja wadayaravaru.

On Friday, the 8th day of the increasing moon in the excess Ashada of the year Sarvadhari.

To all Amils, Tellidars and Sayer Department

It is ordered that all wooden articles, articles exempt from duty & all other articles coming to Mysore from Kittur and other villages in the Chennarayanapur Taluk and from Yeggadadevankote and Hetkoppa Taluks, to the house of Sri Channi Shya (Subba) Lingarayappanavaru be exempted from payment of duty, in whatever direction or route through which these articles pass; the same took coming to Mysore and going to the respective places from whence they came be likewise treated & that the renewal of pahadari on pass from year to year need not be insisted on & the articles be allowed to pass free.

Dated 29th June 1828

Written by Palace Subbarayana.

Vice President
Imperial Bank

D

Ex to 84(1)

There is Seal here

Krishnaraja Wadiyararavaru.

On Monday, the 4th day of the increasing moon in the month of Pushya of the year Ishwara.

Order to all the Amils, Shekdars and Sayar Syandars within the limits of the Palace Territories.

It is ordered that no tax of any kind be levied in any of the Sunkada Kattes on any of the articles, enumerable from the Annamanya Cauds included in the 8 villages or Talaks of the Town, belonging to the Palace Pandit Narasimha Bhattaru, such as paddy rice, raghee sugar cane, jaggery, gram, sugarcane mill, cattle milk buttermilk butter &c, when taken to and from the house of the said Narasimha Bhattaru for use & that the said articles be allowed to be taken free without any hindrance being placed on them.

Dy 21st day of January 8'8

Written by Raghavachar Narasappa

(Signed) Sri Krishna

Vice President
Impose [illegible] Loans

Encl. 68 of 9

Kreshnarya wadayaraman.

On Sunday the 9th day of the increasing moon in the month of Palguna of the year Ananda.
The Nirup to Shadapuri Rayalhar, the manager of the Sri mutt:—
No duty was being demanded on the articles brought to the mutt. Now they demand duty on certain wooden articles, such as beams rafters brought to the mysore mutt from Chamarajendrapura Agrahar.
Duty was never demanded on wooden articles such as beams, rafters &c & articles to be counted by numbers brought to the mutt. As the Sayar Department contended that duty must be collected only on articles which were formerly liable to duty and now exempt from it, the question was submitted to the Sugar office. A Nirup and subsequently a Sanad from the Commissioner were issued. From that time all articles of different descriptions, such as (1) articles exempt from duty (2) & (3) articles, the marketability of which is based on their weight & number (4) cloth &c brought to the mutt were allowed to pass free without any duty being demanded on them. Now they presented only wooden articles from going to the mutt without payment of duty.

Therefore the orders of the Dalhousie are herewith enclosed:

I perused the copy of my letter which I am may be obtained from the Customs to allow all articles to be taken free of any duty as was done the practice in respect from time immemorial. When a reference on the subject was made from the Stores office to the Commissioner, he has sent a copy of his letter to the railroad of the Superintendent of the Telegraph Department, directing that articles of all kinds going to the mutt should be allowed free of duty & there will hereafter be no cause of fear that the mutt will have to pay duty on any of the articles. The Original Memo & the Commissioners Calcadari forwarded with your petitions are herewith returned.

Dated 25th February 1855

(Sd) Le Fevre.

Minutes of the meeting held on Sunday the first day of the decreasing moon in the month of Palguna of the year Ananda.

Colm

Vice President
Improve City Municipality

Proceedings of the Dewan of Mysore.

Read.

Letter no 140 dated the 10th January 1885 from the President of the municipal Board Mysore.

Order thereon no 66 dated Mysore 14th February 1885.

The Arsus and Tamars residing in Mysore claim the privilege of exemption from house tax. Before the constitution of municipal institutions and when the house tax was a mohalirfa not expended on the conservancy of towns, such an exemption was enjoyed not only by Arsus, but also by other classes. All such exemptions were long since abolished when the tax in question was made over to municipalities, and they cannot now be revived without detriment to the good working of the municipal institutions concerned. Under such circumstances, the Government are unable to comply with the request of the Arsus and Tamar citizens of Mysore.

2. There is reason to believe that some members of the Mysore Municipal Board have doubts as to the assessment and collection of the House tax. It will therefore be provided out to them that the House tax is a mohalirfa tax assessable and leviable under the same sanction as that under which all mohalirfa taxes are assessed and levied throughout the Province. Even the Bangalore municipality which has a municipal Regulation levies its House tax, not under that Regulation, but as a mohalirfa tax.

(signed) K. Vijayendra Rao.
Secretary.

Copy"

[illegible]
Vice President

Municipal
7 of 96.
2

Read
Letter No 321 dd 10 Jany 1897 from the Chairman Mysore City by order &c
recommending that the exemption hitherto enjoyed by the inamdars noted in dividual be continued as the Sannads held by them are personal and do not entitle them to perpetual exemption, but that, as the Sri Parakala-swami Mutt is entitled thereto under the terms of the Sannads granted to it from time to time, its right to exemption be recognized, and adding that to prevent smuggling the duty will be levied in this case also but will be refunded to the Mutt once a year on receipt of a bill from it

Order thereon.

The Govt are pleased to accept in full the Municipal Board's recommendations referred to above, which are based upon a consideration of the terms of the Sannads in each case.

20/12/97. 21-12-97

To the Chairman of the Mysore City Municipality

Print &c

0. Mr. Dalavayi Devaraja Urs
1. " Chikka Narasaiah Urs
2. " Aliya Krishna Urs (son of Chikka Raja Urs)
3. " Do Linga Raja Urs.
4. " Rathnik Narasimhachariar.

Rec'no 1325

7358
L.t 79-97 13/12/97 24/12/97

Mr. S. Copy sent to Chairman Municipality Mysore city on 24/12/97
Jm 4/1/98

Instr & Press Copy.
Cf. 213-12-97.

Proceedings of the Government of Mysore, Local Boards Branch, Municipal, dated 13th December 1897.

READ :—

Letter No. 321, dated 18th January 1897, from the President of the Mysore City Municipality, recommending, as resolved by the Board, that the exemption from payment of town duties hitherto enjoyed by the marginally noted individuals be discontinued as the sannads held by them are personal and do not entitle them to perpetual exemption, but that, as the Sri Parakalaswami Matt is entitled thereto under the terms of the sannads granted to it from time to time, its right to exemption be recognized, and adding that to prevent smuggling, duty will be levied in this case also but will be refunded to the Matt once a year on receipt of a bill from it.

1. Mr. Dalavayi Devaraj Urs.
2. ,, Chik Narase Urs.
3. ,, Aliya Krishna Urs (son of Malla Rajah)
4. ,, Do Linga Raja Urs.
5. ,, Rutwik Narasimah Sastry.

No. 7358—L. F. 79-97, DATED BANGALORE, 13TH DECEMBER 1897.

ORDER THEREON.—The Government are pleased to accept in full the Municipal Board's recommendations referred to above, which are based upon a consideration of the terms of the sannads in each case.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The President of the Mysore City Municipality.

Exd.—H.A.R.

1897-98

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH, MUNICIPAL

PROCEEDINGS

Dated 13*th December* 1897

No. 7358
L. F. 79-97

Approving of the Mysore City Municipal Board's recommendation that the exemption claimed by certain individuals from payment of town duties be discontinued as the sannads held by them are personal, but that the similar claim put forth by the Sri Parakalaswami Matt be recognized

M.G.C.P.B.—15-1-98—200